



This job aid provides information for agency accounting staff who will use FPMT reports and data to support lease accounting reconciliation activities.

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## Overview

FPMT integrates with the Agency Financial Reporting System (AFRS) to support requirements for GASB 87 lease accounting.

- ✓ Use the FPMT reports and data to support reconciliation activities and ledger entries to comply with lease accounting under GASB 87. Reference the [GASB 87 page](#) on the OFM website for additional information about lease accounting.

## Amortization Schedule

The amortization schedule calculates the present value of all active payments on the lease contract. Each lease contract (facilities, land, other assets, and all receivable lease types) with payments will have an amortization schedule.

- ✓ Transaction amounts for event types/accounting transactions are determined using the amortization schedule, with the exception of Event Type 3 – Initial Direct Costs, where the amount is based on the amount the user input in the Initial Direct Costs field.
- ✓ The amortization schedule is available from the list of reports for lease contracts and receivable lease contracts for facilities, land, and other assets. Reference the job aid for [amortization schedule](#) for additional information about finding and running the report.

## FPMT/AFRS Integration

FPMT integrates with AFRS through two automated processes.

- ✓ Agencies will assign a master index (MI) to their lease/receivable contracts in FPMT. The master index will be the only chart of accounts field in FPMT so it needs to contain account, appropriation index, and program index (organization Index and project can also be assigned but are not required). For additional information about AFRS master index, reference the [AFRS documentation](#) on the OFM website.

Automated Process	Additional Information
<a href="#">AFRS Daily Report</a>	Includes a list of transactions, transaction errors, and unique identifiers.
AFRS Master Index and Vendor Uploads.	FPMT will automatically upload the master index (MI) and vendor information daily from AFRS.

## Recording Accounting Entries Manually in AFRS

Agencies have the option to record their accounting entries manually in AFRS if payments are not able to be processed through FPMT.

- ✓ Ensure the lease/receivable lease contract field for manually record accounting entries is set to 'yes' for the lease/receivable lease contract in FPMT and use the data in the FPMT amortization schedule for information about payments, liabilities, and assets.

➔ FPMT includes fields on lease contracts and receivable lease contracts for facilities, land, and other assets so that you can provide information for manually recording accounting entries and master index.

Manually Record Accounting Entries ?

Master Index ?

Manually Record Accounting Entries	Additional Information
Yes	FPMT will not send transactions to AFRS for lease/receivable lease contract.
No	FPMT will send transactions to AFRS for lease/receivable lease contract. You will also need to select master index if total lease payments are over threshold.

## Accounting Transactions/Event Types

FPMT integrates with AFRS (and the Informatica system) to send/receive data for accounting transactions.

### ➔ 9:00 am each weekday (morning)

Informatica will send the master index and vendor file to FPMT.

- ✓ FPMT replaces the current list with the new list ('kill and fill').

### ➔ 6:30 pm each weeknight (nightly)

For leases that meet criteria, FPMT will generate event types (transactions) and the related required information. Additional information about event types for lessees and lessors is included in this job aid.

#### Lease Contracts (Lessees)

- ✓ Lease Type must be 'Lease'.
- ✓ Lease end date must not equal 9/9/9999.
- ✓ Master index is required for transactions to successfully be sent to AFRS. If manually record accounting entries is 'No' and the master index is either blank or no longer exists in AFRS, the transactions will generate, but will be placed on the Transaction Errors Report. OFM will contact those agencies with transactions on the error report. The master index either needs to be keyed back into AFRS or a different master index needs to be selected on the Lease Contract.
- ✓ Statewide Vendor Number must be populated.
- ✓ Must have at least one Lease Payment added with payment type 'Base Rent'.

#### Receivable Lease Contracts (Lessors)

- ✓ Lessor must be Lessor – Other.
- ✓ Master index is required for transactions to successfully be sent to AFRS. If manually record accounting entries is 'No' and the master index is either blank or no longer exists in AFRS, the transactions will generate, but will be placed on the Transaction Errors Report. OFM will contact those agencies with transactions on the error report. The master index either needs to be keyed back into AFRS or a different master index needs to be selected on the Lease Contract.

**FPMT will verify that the master index on the transaction is valid on the file received from AFRS the previous night.**

- ✓ Any transactions with an invalid master index will be placed on the FPMT Error Report. The OFM Systems Analyst will review this report and contact the agencies with transactions.

### ➔ 7:30 pm each weeknight (nightly)

Informatica will pick up the FPMT transactions file and run the data through the translation layer.

- ✓ The translation layer will explode out the master index and assign all of the necessary accounting coding (transaction code, variable general ledger, subobject, etc.) based on the event type and put the information into the AFRS 950 file layout.

#### Nightly Batch For Agency (Hold 'H' Status)

- ✓ Each night, a batch will be created for each agency with their transactions and it will be placed in Hold 'H' status. These batches will have batch type 'QF' and origin code 'LS' with batch number 001 and current document number LS000001. The batch date that will match the date the batch was created in AFRS as well as the date the Transactions report was created in FPMT.

## Lessee Events

For leases that meet [criteria](#), FPMT will generate event types (transactions) and related required information.

### Set-up Lease Liability & Lease Assets

<b>Event Type</b>	1
<b>Trigger</b>	Lease contract start date
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Lease Liability Beginning Balance (Payment 0) – Equal to the sum of the present value of future payments using the following values: <ul style="list-style-type: none"> <li>• Rate = Interest Rate/number of payments per year based on payment frequency selected (i.e., interest rate/12 if monthly payments)</li> <li>• Number of Payments = Lease Term* number of payments per year based on payment frequency selected</li> <li>• Payment Amount = Payment Amount + purchase option that are reasonably certain to be exercised</li> </ul> </li> <li>✓ [FPMT Amortization Schedule – Column G, Payment 0 - Liability balance at beginning of lease]</li> </ul>

## AFRS Transactions

### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	528	6514	9920	Operating	JS		
All	529	9920	3221	Operating		08/10	
All	480	1820	527*V	999			
All	421	26**V	9850	997			

### Proprietary and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	517	26**V	5274	Operating			
Software	519	2670V	5275	Operating			

### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	528	6514	9920	XXX	JS		
All	529	9920	3221	XXX		08/10	
All	480	1820	527*V	XXX			
All	421	26**V	9850	XXX			

### Reclassify Current Portion of Lease Liability

<b>Event Type</b>	2
<b>Trigger</b>	Lease start date or if a lease is added to FPMT mid-lease
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Sum of principal payments for current fiscal year (7/1/Y1 - 6/30/Y2)</li> <li>✓ [FPMT Amortization Schedule – Column D sum for current fiscal year (7/1/Y1 - 6/30/Y2)]</li> </ul>

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	999			
Software	520	5275	5175V	999			

#### Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	Operating			
Software	520	5275	5175V	Operating			

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	XXX			
Software	520	5275	5175V	XXX			

### Record Additional Lease Asset for Initial Direct Costs

<b>Event Type</b>	3
<b>Trigger</b>	Lease start date
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	✓ Initial Direct Costs (Lease Contract Table) – Input by user in the Lease Contract table (Value = \$0 if field left blank)

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	421	26**V	9850	997			

#### Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land/Building	335	26**V	6525	Operating	ED		Y
Equipment, Vehicle, Other	335	2650V	6525	Operating	EH		Y
Software	335	2670V	6525	Operating	EY		Y

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	421	26**V	9850	XXX			

### Make Payment for Principal

<b>Event Type</b>	4
<b>Trigger</b>	Day payment initiated
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> <li>✓ Vendor Number</li> <li>✓ Vendor Number Suffix</li> <li>✓ First Month of Rent (Used for Month of Service)</li> <li>✓ Period of Rent (Invoice Number)</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Monthly Payment less Calculated Interest</li> <li>✓ FPMT Amortization schedule - Column D</li> </ul>

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	210	6505	5111	Operating	ED/D200		Y
Equipment, Vehicle, Other	210	6505	5111	Operating	EH/H200		Y
Software	210	6505	5111	Operating	EY/Y200		Y
All	483	517*V	1820	999			Y

#### Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land/Building	210	6505	5111	Operating	ED/D200		Y
Land/Building	335	5174V	6525	Operating	ED/D200		Y
Equipment, Vehicle, Other	210	6505	5111	Operating	EH/H200		Y
Equipment, Vehicle, Other	335	5174V	6525	Operating	EH/H200		Y
Software	210	6505	5111	Operating	EY/Y200		Y
Software	335	5175V	6525	Operating	EY/Y200		Y

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	210	6505	5111	XXX	ED/D200		Y
Equipment, Vehicle, Other	210	6505	5111	XXX	EH/H200		Y
Software	210	6505	5111	XXX	EY/Y200		Y
All	483	517*V	1820	XXX			

### Make Payment for Interest

<b>Event Type</b>	5
<b>Trigger</b>	Day payment initiated
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> <li>✓ Vendor Number</li> <li>✓ Vendor Number Suffix</li> <li>✓ First Month of Rent</li> <li>✓ Period of Rent</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Previous month's lease liability balance*(Interest Rate/number of payments per year based on payment frequency selected)</li> <li>✓ [FPMT Amortization schedule - Column E]</li> </ul>

### AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E) & Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	210	6505	5111	Operating	ED/D201		Y
Equipment, Vehicle, Other	210	6505	5111	Operating	EH/H201		Y
Software	210	6505	5111	Operating	EY/Y201		Y

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	210	6505	5111	XXX	ED/D201		Y
Equipment, Vehicle, Other	210	6505	5111	XXX	EH/H201		Y
Software	210	6505	5111	XXX	EY/Y201		Y



### Record Amortization on Asset

<b>Event Type</b>	6
<b>Trigger</b>	Monthly on the 25 <sup>th</sup>
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ If there is a purchase option that is reasonably certain to be exercised, then Asset Balance (Initial Liability + Initial Direct Costs - Lease Incentives) / Useful Life</li> <li>✓ Otherwise, Asset Balance (Initial Liability + Initial Direct Costs – Lease Incentives) / Lease Term <u>or</u> Useful Life – whichever is <u>smaller</u>.</li> <li>✓ (Lease term and useful life are in the number of months, quarters, or years based on payment frequency selected)</li> <li>✓ [FPMT Amortization schedule - Column H]</li> </ul>

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	445	6591	26**V	997	WA		Y

#### Proprietary and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	532	6511	26**V	Operating	WA		Y

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	445	6591	26**V	XXX	WA		Y

### Reclassify Current Portion of Lease Liability

<b>Event Type</b>	7
<b>Trigger</b>	Annually June 25 <sup>th</sup>
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Sum of principal payments for next fiscal year (7/1/Y2 - 6/30/Y3)</li> <li>✓ [FPMT Amortization Schedule – Column D sum for next fiscal year (7/1/Y2 - 6/30/Y3)]</li> </ul>

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	999			
Software	520	5275	5175V	999			

#### Proprietary and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	Operating			
Software	520	5275	5175V	Operating			

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	XXX			
Software	520	5275	5175V	XXX			

## Record Accrued Interest

<b>Event Type</b>	8
<b>Trigger</b>	Annually June 25 <sup>th</sup>
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ June asset liability balance*Interest Rate/ then Asset Balance (Initial Liability + Initial Direct Costs – Lease Incentives)</li> <li>✓ [FPMT Amortization Schedule Column E – Interest payment for July (accrue in June)]</li> </ul>

## AFRS Transactions

### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212	6505	5112V	Operating	ED/D201		Y
Equipment, Vehicle, Other	212	6505	5112V	Operating	EH/H201		Y
Software	212	6505	5112V	Operating	EY/Y201		Y

### Proprietary and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212	6505	5112V	Operating	ED/D201		Y
Equipment, Vehicle, Other	212	6505	5112V	Operating	EH/H201		Y
Software	212	6505	5112V	Operating	EY/Y201		Y

### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212	6505	5112V	XXX	ED/D201		Y
Equipment, Vehicle, Other	212	6505	5112V	XXX	EH/H201		Y
Software	212	6505	5112V	XXX	EY/Y201		Y

### Reverse Accrued Interest

<b>Event Type</b>	9
<b>Trigger</b>	Annually July 15 <sup>th</sup>
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ June asset liability balance*Interest Rate/ then Asset Balance (Initial Liability + Initial Direct Costs – Lease Incentives)</li> <li>✓ [FPMT Amortization Schedule Column E – Interest payment for July (accrue in June)]</li> </ul>

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212 R	(6505)	(5112V)	Operating	ED/D201		Y
Equipment, Vehicle, Other	212 R	(6505)	(5112V)	Operating	EH/H201		Y
Software	212 R	(6505)	(5112V)	Operating	EY/Y201		Y

#### Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212 R	(6505)	(5112V)	Operating	ED/D201		Y
Equipment, Vehicle, Other	212 R	(6505)	(5112V)	Operating	EH/H201		Y
Software	212 R	(6505)	(5112V)	Operating	EY/Y201		Y

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212 R	(6505)	(5112V)	XXX	ED/D201		Y
Equipment, Vehicle, Other	212 R	(6505)	(5112V)	XXX	EH/H201		Y
Software	212 R	(6505)	(5112V)	XXX	EY/Y201		Y

### Increase Lease Liability & Asset

<b>Event Type</b>	10
<b>Trigger</b>	FPMT input - error correction or lease amendment (resulting in an increase)
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Difference in current liability balance before and after the change – when difference is positive</li> <li>✓ [FPMT Amortization Schedule Column G]</li> </ul>

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	528	6514	9920	Operating	JS		
All	529	9920	3221	Operating		08/10	
All	480	1820	527*V	999			
All	421	26**V	9850	997			

#### Proprietary and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	517	26**V	5274	Operating			
Software	519	2670V	5275	Operating			

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	528	6514	9920	XXX	JS		
All	529	9920	3221	XXX		08/10	
All	480	1820	527*V	999			
All	421	26**V	9850	XXX			

### Reduce Lease Liability & Asset

<b>Event Type</b>	11
<b>Trigger</b>	FPMT input - error correction or lease amendment (resulting in a reduction)
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Difference in current liability balance before and after the change – when difference is negative</li> <li>✓ [Amortization Schedule Column G]</li> </ul>

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	483	527*V	1820	999			
All	178	6597	26**V	997	WF		

#### Proprietary and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	26**V	Operating			
Software	520	5275	2670V	Operating			

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	483	527*V	1820	XXX			
All	178	6597	26**V	XXX	WF		

### Remove Lease Asset

<b>Event Type</b>	12
<b>Trigger</b>	Lease end date on lease contract
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Asset Balance = Initial Liability + Initial Direct Costs – Lease Incentives</li> <li>✓ [FPMT Amortization Schedule Column J, Payment 0 - Beginning asset balance]</li> </ul>

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	178	6597	26**V	997	WF		

#### Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	534	3213	26**V	Operating		04/18	

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	178	6597	26**V	XXX	WF		

### Remove Lease Amortization

<b>Event Type</b>	13
<b>Trigger</b>	Lease end date on lease contract
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<p><b>At Lease End:</b></p> <ul style="list-style-type: none"> <li>✓ Asset Balance (Initial Liability + Initial Direct Costs – Lease Incentives) <u>or</u> Total Accumulated Amortization (should be the same amount)</li> <li>✓ [FPMT Amortization Schedule Column I, Final Payment]</li> </ul> <p><b>Early Termination:</b></p> <ul style="list-style-type: none"> <li>✓ Accumulated Amortization as of termination</li> <li>✓ [FPMT Amortization Schedule Column I, Month of termination]</li> </ul>

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	179	26**V	9597	997	WF		

#### Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	533	26**V	3213	Operating		04/18	

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	179	26**V	6597	XXX	WF		



**Reclassify Current Portion of Lease Liability (if lease is terminated early)**

<b>Event Type</b>	14
<b>Trigger</b>	Lease is terminated early = if lease is inactivated (lease inactive date) prior to the lease end date
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Sum of any principal payments between now and 6/30</li> <li>✓ [FPMT Amortization Schedule column D (through 6/30)]</li> </ul>

**AFRS Transactions**

**Governmental Funds (less Debt Service Funds) (A, B, D, E)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518 R	(5274)	(5174V)	999			
Software	520 R	(5275)	(5175V)	999			

**Propriety and Fiduciary Funds (F, G, H)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518 R	(5274)	(5174V)	Operating			
Software	520 R	(5275)	(5175V)	Operating			

**General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518 R	(5274)	(5174V)	XXX			
Software	520 R	(5275)	(5175V)	XXX			

**Remove Lease Liability (if lease is terminated early)**

<b>Event Type</b>	15
<b>Trigger</b>	Lease is terminated early = if lease is inactivated (lease inactive date) prior to the lease end date
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Current asset liability balance as of termination</li> <li>✓ [FPMT Amortization Schedule Column G, Month of termination]</li> </ul>

**AFRS Transactions**

**Governmental Funds (less Debt Service Funds) (A, B, D, E)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	483	527*V	1820	999			

**Propriety and Fiduciary Funds (F, G, H)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	533	527*V	3213	Operating		04/18	

**General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	483	527*V	1820	XXX			

## Lessor Events

For leases that meet [criteria](#), FPMT will generate event types (transactions) and related required information.

### Set-up Lease Receivable & Deferred Inflow

<b>Event Type</b>	16
<b>Trigger</b>	Lease start date on receivable lease contract
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Calculates the present value of future payments using the following values: <ul style="list-style-type: none"> <li>• Rate = Interest Rate/number of payments based on payment frequency selected (i.e., 12 for monthly payments)</li> <li>• Number of Payments = Lease Term* number of payments based on payment frequency selected</li> <li>• Payment Amount = Payment Amount</li> </ul> </li> <li>✓ [FPMT Rec. Amort. Schedule Column G, Payment 0 - Beginning receivable balance]</li> </ul>

## AFRS Transactions

### All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	523	1621V	5295	Operating			

### Reclassify Current Portion of Lease Receivable

<b>Event Type</b>	17
<b>Trigger</b>	Lease start date on receivable lease contract
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Sum of principal payments for current fiscal year (7/1/Y1 - 6/30/Y2)</li> <li>✓ [FPMT Rec. Amortization Schedule – Column D sum for current fiscal year (7/1/Y1 - 6/30/Y2)]</li> </ul>

## AFRS Transactions

### All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	491	1321V	1621	Operating			

### Record Additional Deferred Inflow for Prepayments

<b>Event Type</b>	18
<b>Trigger</b>	Lease start date on receivable lease contract
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Prepayments – User Inputted in Receivable Payment</li> <li>✓ [Added to FPMT Rec. Amort. Schedule Column I, Payment 0 - Beginning Deferred Inflow]</li> </ul>

### AFRS Transactions

#### All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	004	3210	5295V	Operating		04/02	

### Adjust Lease Receivable for Principal

<b>Event Type</b>	19
<b>Trigger</b>	Annually June 25 <sup>th</sup>
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Sum of principal payments for current fiscal year (7/1/Y1 - 6/30/Y2)</li> <li>✓ [FPMT Rec. Amortization Schedule – Column D sum for current fiscal year (7/1/Y1 - 6/30/Y2)]</li> </ul>

### AFRS Transactions

#### All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	004	3210	1321V	Operating		04/02	

### Reclassify Revenue to Interest

<b>Event Type</b>	20
<b>Trigger</b>	Annually June 25 <sup>th</sup>
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Sum of interest payments for current fiscal year (7/1/Y1 - 6/30/Y2)</li> <li>✓ [FPMT Rec. Amort. Schedule Column E – sum for current fiscal year]</li> </ul>

### AFRS Transactions

#### All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	344	3210	9920	Operating		04/02	
All	343	9920	3210	Operating		04/36	

### Recognize Revenue from Deferred Inflow (annually)

<b>Event Type</b>	21
<b>Trigger</b>	Annually June 25 <sup>th</sup>
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Sum of revenue for current fiscal year (7/1/Y1 - 6/30/Y2)</li> <li>✓ [FPMT Rec. Amort. Schedule Column H - sum for current fiscal year (7/1/Y1 - 6/30/Y2)]</li> </ul>

### AFRS Transactions

#### All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	005	5295V	3210	Operating		04/35	

### Reclassify Current Portion of Lease Receivable (annually)

<b>Event Type</b>	22
<b>Trigger</b>	Annually June 25 <sup>th</sup>
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Sum of principal payments for upcoming fiscal year (7/1/Y1 - 6/30/Y2)</li> <li>✓ FPMT Rec. Amort. Schedule Column D – sum for upcoming fiscal year (7/1/Y1 - 6/30/Y2)</li> </ul>

### AFRS Transactions

#### All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	491	1321V	1621	Operating			

### Record Accrued Interest (annually on 6/25)

<b>Event Type</b>	23
<b>Trigger</b>	Annually June 25 <sup>th</sup>
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ June asset receivable balance*Interest Rate/12</li> <li>✓ FPMT Rec. Amortization Schedule Column E – Interest payment for July (accrue in June)</li> </ul>

### AFRS Transactions

#### All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	013	1317V	3205	Operating		04/36	

**Reverse Accrued Interest (annually on 7/15)**

<b>Event Type</b>	24
<b>Trigger</b>	Annually July 15 <sup>th</sup>
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ June asset receivable balance*Interest Rate/12</li> <li>✓ [FPMT Rec. Amortization Schedule Column E – Interest payment for July (accrue in June)]</li> </ul>

**AFRS Transactions**

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	013 R	(1317V)	(3205)	Operating		04/36	

**Increase Lease Receivable & Deferred Inflow (at time of error correction/lease amendment)**

<b>Event Type</b>	25
<b>Trigger</b>	FPMT input - error correction or lease amendment (resulting in an increase)
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Difference in current receivable balance before and after the change – when difference is positive</li> <li>✓ [FPMT Rec. Amortization Schedule Column G]</li> </ul>

**AFRS Transactions**

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	523	1621V	5295	Operating			

**Reduce Lease Receivable & Deferred Inflow (at time of error correction/lease amendment)**

<b>Event Type</b>	26
<b>Trigger</b>	FPMT input - error correction or lease amendment (resulting in a decrease)
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Difference in current receivable balance before and after the change – when difference is negative</li> <li>✓ [FPMT Rec. Amortization Schedule Column G]</li> </ul>

**AFRS Transactions**

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	491	5295V	1621	Operating			

**Reclassify Lease Receivable (if lease is terminated early)**

<b>Event Type</b>	27
<b>Trigger</b>	Lease terminated early
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Sum of any principal payments between now and 6/30</li> <li>✓ [FPMT Rec. Amortization Schedule column D (through 6/30)]</li> </ul>

**AFRS Transactions**

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	491 R	(1321V)	1621	Operating			



**Remove Lease Receivable (if lease is terminated early)**

<b>Event Type</b>	28
<b>Trigger</b>	Lease inactive date if lease is terminated prior to lease contract end date
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Current lease receivable balance as of termination</li> <li>✓ [FPMT Rec. Amortization Schedule Column G, Month of termination]</li> </ul>

**AFRS Transactions**

**Governmental Funds (less Debt Service Funds) (A, B, D, E)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	540	3221	1321	Operating		08/10	

**Propriety and Fiduciary Funds (F, G, H)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	534	3213	1321V	Operating		04/18	

**General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	540	3221	1321	XXX		08/10	

**Remove Deferred Inflow (if lease is terminated early)**

<b>Event Type</b>	29
<b>Trigger</b>	Lease inactive date if lease is terminated prior to lease contract end date
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Current value of deferred inflow</li> <li>✓ [FPMT Rec. Amortization Schedule Column I, Month of termination]</li> </ul>

**AFRS Transactions**

**Governmental Funds (less Debt Service Funds) (A, B, D, E)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	539	5295	3221	Operating		08/10	

**Propriety and Fiduciary Funds (F, G, H)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	533	5295V	3213	Operating		04/18	

**General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	539	5295	3221	XXX		08/10	

### Mid-Lease Events – Lessee

For leases that meet [criteria](#), FPMT will generate event types (transactions) and related required information. These entries may require a beginning balance adjustment, and will therefore be sent to OFM Statewide Accounting to be recorded. They will be recorded under your agency number by agency 7000 using batch type 'QG'.

### Add Lease Liability (when lease is added in the middle of the lease)

<b>Event Type</b>	30
<b>Trigger</b>	Lease added to FPMT mid-lease
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Calculates the present value of future payments using the following values: <ul style="list-style-type: none"> <li>• Rate = Interest Rate/12</li> <li>• Number of Payments = Lease Term*12</li> <li>• Payment Amount = Monthly Payment Amount</li> </ul> </li> <li>✓ FPMT Amortization Schedule – Column G, Liability balance on date added</li> </ul>

### AFRS Transactions

#### Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	1820V	9998	999			
All	602	9998	527*V	999			

#### Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	9400V	9998	Operating			
All	602	9998	527*V	Operating			

#### General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	1820V	9998	XXX			
All	602	9998	527*V	XXX			

**Add Lease Asset (when lease is added in the middle of the lease)**

<b>Event Type</b>	31
<b>Trigger</b>	Lease added to FPMT mid-lease
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Asset Balance (Current Liability + Initial Direct Costs) as of date added</li> <li>✓ FPMT Amortization Schedule Column J, month as of date added</li> </ul>

**AFRS Transactions**

**Governmental Funds (less Debt Service Funds) (A, B, D, E)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	26**V	9998	997			
All	602	9998	9850V	997			

**Propriety and Fiduciary Funds (F, G, H)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	26**V	9998	Operating			
All	602	9998	9400V	Operating			

**General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	26**V	9998	XXX			
All	602	9998	9850V	XXX			

**Add Lease Asset Amortization (when lease is added in the middle of the lease)**

<b>Event Type</b>	32
<b>Trigger</b>	Lease added to FPMT mid-lease
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> <li>✓ Asset Type Code</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Cumulation of monthly Amortization (see calculation) through month of date added (use prior month's amount if lease is added before the 25th of the month)</li> <li>✓ FPMT Amortization Schedule - Column I, Cumulative Amortization for month that lease is added (use prior month's amount if lease is added before the 25th of the month)</li> </ul>

**AFRS Transactions**

**Governmental Funds (less Debt Service Funds) (A, B, D, E)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	9850V	9998	997			
All	602	9998	26**V	997			

**Proprietary and Fiduciary Funds (F, G, H)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	9400V	9998	Operating			
All	602	9998	26**V	Operating			

**General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)**

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	9850V	9998	XXX			
All	602	9998	26**V	XXX			

### Mid-Lease Events – Lessor

For leases that meet [criteria](#), FPMT will generate event types (transactions) and related required information.

#### Set-up Lease Receivable (when lease is added in the middle of the lease term)

<b>Event Type</b>	33
<b>Trigger</b>	Lease added to FPMT mid-lease
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Calculates the present value of future payments using the following values: <ul style="list-style-type: none"> <li>• Rate = Interest Rate/12</li> <li>• Number of Payments = Lease Term*12</li> <li>• Payment Amount = Monthly Payment Amount</li> </ul> </li> <li>✓ FPMT Rec. Amortization Schedule – Column G, Receivable balance on date added</li> </ul>

### AFRS Transactions

#### All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	1621V	9998	Operating			
All	602	9998	Fund BalV	Operating			

#### Set-up Lease Deferred Inflow (when lease is added in the middle of the lease term)

<b>Event Type</b>	34
<b>Trigger</b>	Lease added to FPMT mid-lease
<b>FPMT Fields</b>	<ul style="list-style-type: none"> <li>✓ Receivable Lease Number</li> <li>✓ Transaction Amount</li> <li>✓ Agency</li> <li>✓ Unique Identifier</li> <li>✓ Master Index</li> </ul>
<b>Calculation Method (Transaction Amount)</b>	<ul style="list-style-type: none"> <li>✓ Balance (Current Receivable + Prepayments) as of date added</li> <li>✓ FPMT Rec. Amort. Schedule - Column I – as of date added</li> </ul>

### AFRS Transactions

#### All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	602	9998	5295V	Operating			
All	601	Fund BalV	9998	Operating			